



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

Memorandum

To: Lorna Alexander, Fiscal Coordinator, Community Development Administration

From: Dwayne Crandall, Internal Audit Supervisor *DC*

Date: 7/28/2004

Re: A-133 Audit Review Response – Salvation Army of Greater St. Louis

We reviewed the A-133 Audit for the year ended September 30, 2003 on July 27, 2004. The A-133 Audit report was dated January 16, 2004, except for the Report on Compliance and on Internal Control Over Compliance in Accordance With OMB Circular A-133, which was dated May 7, 2004.

The following information is provided:

AGENCY: Salvation Army of Greater St. Louis

AUDIT PERIOD: Fiscal Year Ended September 30, 2003

Program	Federal CFDA No.	Contract/Pass Through No.	Expenditures	Major Program
HUD CDBG Pass through City of St. Louis – CDA	14.218	Not provided	\$79,740	No

The report issued an unqualified opinion on the general purpose financial statements with no reportable conditions, weaknesses or material noncompliance. With respect to the federal awards section, an unqualified opinion was rendered with five (5) reportable conditions not considered to be material weaknesses but required to be disclosed under OMB Circular A-133. All findings applied to awards other than those passed through CDA and were identified as 03-1 through 03-5. **We believe the report should be accepted.**

We noted the Agency's Corrective Action Plan did not include completion dates or contact person(s) responsible for corrective action for reportable conditions. However, we did contact the St. Louis City Fund Accounting Director at the Salvation Army Midland Division Headquarters, who indicated procedures to correct finding 03-05 have been implemented. **The grant pass through number should be provided on the Schedule of Expenditures of Federal Awards. We recommend CDA contact the Agency regarding this omission.**

If you have any questions concerning the findings of this review, please contact me at 613-7257.